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## REMARKS

Claims 1-57 and 59 are pending in this application. Claims 1-26 and 34-56 are withdrawn from consideration. Claims 27 and 33 are herein amended. Claims 28 and 31 are herein cancelled. No new matter has been entered.

## Claim Rejections under 35 U.S.C. §103(a)

Claims 27-33, 57 and 59 were rejected under 35 U.S.C. §103(a) as allegedly being anticipated by Yano et al. (WO 03/085424) (English equivalent US Patent 7,245,433) (hereinafter Yano) in view of JP2-153904 (hereinafter JP '094). Applicants respectfully traverse this rejection.

The presently claimed polarizer-protective film is not rendered anticipated by Yano. The presently claimed polarizer-protective film comprises at least the following features, Features a-e:

<u>Feature a:</u> The presently claimed polarizer-protective film comprises an imide resin which includes: a repeating unit represented by General Formula (1); a repeating unit represented by General Formula (2); and a repeating unit represented by General Formula (3),

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where each of  $R^1$  and  $R^2$  independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and  $R^3$  represents a hydrogen atom, an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\begin{array}{c}
\mathbb{R}^4 \mathbb{R}^5 \\
0^{C} \\
0 \\
\mathbb{R}^6
\end{array}$$

where each of R<sup>4</sup> and R<sup>5</sup> independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R<sup>6</sup> represents an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 1 carbon atom,

where  $R^7$  represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and  $R^8$  represents an aryl group having 6 to 10 carbon atoms,

wherein the imide resin does not include a repeating unit represented by General Formula (2) where  $R^6$  represents a hydrocarbon group having 2 or more carbon atoms.

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Feature b: The presently claimed polarizer-protective film comprises a content of the

repeating unit represented by General Formula (3) that ranges from 5 wt% to 50 wt% with

respect to an amount of total repeating units of the imide resin.

Feature c: The presently claimed polarizer-protective film comprises a thickness of the

polarizer-protective film that falls within a range from 20 µm to 300 µm.

Feature d: The presently claimed polarizer-protective film comprises an orientation

birefringence of the imide resin that is within the range from -0.1 x 10<sup>-3</sup> to 0.1 x 10<sup>-3</sup>.

Feature e: The presently claimed polarizer-protective film comprises a photoelastic

coefficient of the imide resin that is not more than 10 x 10<sup>-12</sup>m<sup>2</sup>/N

According to the presently claimed polarizer-protective film, the imide resin of Feature a

has an orientation birefringence and a photoelastic coefficient, each of which falls within a

specified range, as recited in Features d and e. The presently claimed ranges of the orientation

birefringence and the photoelastic coefficient are achievable since the content of the repeating

unit represented by presently claimed General Formula (3) is defined as falling within a claimed

range, as recited in Feature b.

Thus, the presently claimed polarizer-protective film unexpectedly achieves the technical

concept of controlling the content of the repeating unit represented by General Formula (3) to

control the orientation birefringence, photoelastic coefficient, heat resistance, and mechanical

strength of the polarizer-protective film.

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In the current Office Action, it was asserted that the presently claimed polarizerprotective film is unpatentable as being obvious over in view of JP '904 since Yano discloses using, as the thermoplastic resin (A), a. glutar imido based resin (allegedly corresponding to the imide resin having Feature a) as described in JP '904, introducing, into the glutar imido based resin, a vinyl based monomer (allegedly corresponding to the repeating unit represented by

presently claimed General Formula (3)) and containing, in the glutar imido based resin, the vinyl

based monomer in an amount of 50 mole% or less.

In the current Office Action, it was asserted that the presently claimed polarizerprotective film is rendered obvious by the use of the glutar imido based resin of JP '904 in the

Applicants respectfully disagree.

device of Yano et al.

Yano fails to render obvious at least Feature b of the presently claimed invention. That is, Applicants respectfully hold that Yano fails to disclose, teach, suggest or provide any reason for achieving a polarizer-protective film comprising 5 wt% to 50 wt% of a vinyl based monomer.

In addition, Yano fails to render obvious the technical concept of the presently claimed invention. That is, Yano does not disclose, teach or suggest controlling the content of the vinyl based monomer, thereby controlling the orientation birefringence, photoclastic coefficient, heat resistance, and mechanical strength of a polarizer-protective film including the glutar imido based resin. Therefore, at least Feature b of the presently claimed invention would not be obvious to a skilled artisan at the time of invention.

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Applicants respectfully hold that Yano fails to disclose, teach or suggest at least Feature b, and that in consequence, Yano also naturally fails to render obvious at least Features d and a of the presently claimed polarizer-protective film.

JP '904 teaches introducing an aromatic vinyl compound (allegedly corresponding to the repeating unit represented by presently claimed General Formula (3)) into a glutar imido based resin. See JP '904, page 2, lower right column, lines 1-10. However, JP '904, fails to disclose, teach or suggest the technical concept discussed above. Moreover JP '904 fails to render obvious at least Feature b of the presently claimed invention. Thus, the deficiencies of Yano are not overcome by the disclosure of JP '904.

In addition, this is further evidenced by the examples of JP '904. None of the glutar imido based resins in the Examples of JP '904 includes an aromatic vinyl compound. The glutar imido based resin of JP '904 thus corresponds to an imide resin, having Feature a except for the repeating unit represented by General Formula (3), and consequently fails to render obvious Feature b. Since JP '904 fails to render obvious Feature b, as such, the orientation birefringence and photoelastic coefficient of the glutar imido based resin may not inherently possess Features d and e, respectively, of the presently claimed polarizer-protective film. Moreover, there may be no reason or motivation for a skilled artisan at the time of invention to achieve features d and e of the presently claimed invention.

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As a result, even if a skilled artisan were to use the glutar imido based resin of JP '904 in the device of Yano, one may not achieve the presently claimed invention. Therefore, the presently claimed polarizer protective film is not rendered obvious by Yano in view of JP '904.

For at least the reasons herein discuss, Applicants respectfully hold that the cited art fails to render obvious the presently claimed polarizer-protective film. Favorable reconsideration is earnestly solicited.

In view of the above, Applicants respectfully submit that the claimed invention is allowable and ask that the rejection under 35 U.S.C. §103 be reconsidered and withdrawn. Applicants respectfully submit that this case is in condition for allowance and allowance is respectfully solicited.

If any points remain at issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the local exchange number listed below. Application No.: 10/581,267 Art Unit: 1787

If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,

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